

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. Nos. 5080 & 7503

CERTIFICATION OF COUNSEL

I, Matthew R. Pierce, counsel to FTX Trading Ltd., and its affiliated debtors and debtors-in-possession (the “Debtors”), hereby certify as follows to the best of my knowledge, information and belief:

1. On December 21, 2023, the Court entered the *Order Establishing a Schedule and Procedures for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 5080] (the “Original Order”).

2. The Original Order set forth certain deadlines with respect to discovery and the parties’ submissions to the Court in connection with proceedings to estimate claims (the “IRS Claims”) asserted in these Chapter 11 cases by the United States Department of the Treasury – Internal Revenue Service (the “IRS”) under section 502(c) of the Bankruptcy Code. *See* Original Order, ¶ 2.

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

3. On February 16, 2024, the Court entered the *Order Approving Stipulation Regarding Schedule for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 7503] (the “First Amended Order”).

4. The First Amended Order modified the schedule and deadlines set forth in the Original Order in order to accommodate the parties’ ongoing discussions. *See* First Amended Order, ¶ 1.

5. The First Amended Order further provides that the schedule for estimating the IRS Claims may be further amended by agreement of the Debtors and the IRS or upon further order of this Court. *See id.*, ¶ 2.

6. The Debtors, the IRS, and the Official Committee of Unsecured Creditors appointed in these chapter 11 cases (the “Committee” and together with the Debtors and the IRS, the “Parties”) continue to engage in discussions in an effort to streamline and narrow the issues in dispute and to preserve the resources of the Parties and the Court in advance of the estimation evidentiary hearing that is currently scheduled for May 1, 2024 at 10:00 a.m. (ET).

7. The Parties hereby submit a stipulation (the “Stipulation”) to further modify the schedule and deadlines set forth in the Order in order to accommodate their ongoing discussions.

8. Attached hereto as **Exhibit A** is a proposed order (the “Proposed Order”) approving the Stipulation. Attached as **Exhibit 1** to the Proposed Order is the Stipulation. The Proposed Order has been circulated to the IRS and the Committee. The Parties have no objection to the entry of the Proposed Order. In accordance with the Court’s electronic order processing procedures, a clean copy of the Proposed Order shall be uploaded to CM/ECF.

9. Accordingly, the Debtors respectfully request that the Court enter the Proposed Order at its earliest convenience.

Dated: April 23, 2024
Wilmington, Delaware

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/s/ Matthew R. Pierce

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